

ASSESSMENT ENGINEER'S REPORT

Prepared for the

CITY OF SAN DIEGO

**Calle Cristobal
Maintenance Assessment District**

Annual Update for Fiscal Year 2005

under the provisions of the

**San Diego Maintenance Assessment District Ordinance
of the San Diego Municipal Code**

and

**Landscape and Lighting Act of 1972
of the California Streets and Highways Code**

Prepared by

**BOYLE ENGINEERING CORPORATION
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May 2004

CITY OF SAN DIEGO

Mayor

Dick Murphy

City Council Members

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District 1

Brian Maienschein
District 5

Michael Zucchet
District 2

Donna Frye
District 6

Toni Atkins
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District 4

Ralph Inzunza, Jr.
District 8

City Manager

P. Lamont Ewell

City Attorney

Casey Gwinn

City Clerk

Charles G. Abdelnour

City Engineer

Frank Belock

Assessment Engineer

Boyle Engineering Corporation

Table of Contents

Assessment Engineer's Report

Calle Cristobal Maintenance Assessment District

Preamble	1
Executive Summary	2
Background	3
District Proceedings for Fiscal Year 2005	5
Bond Declaration	5
District Boundary	5
Project Description.....	6
Separation of General and Special Benefits.....	6
Cost Estimate	7
Estimated Costs.....	7
Annual Cost Indexing	7
Method of Apportionment	8
Estimated Benefit of the Improvements.....	8
Apportionment Methodology.....	9
Land Use Factor	9
Benefit Factor.....	11
Location Factor	12
Equivalent Benefit Units (EBUs).....	14
Summary Results	15

EXHIBITS

Exhibit A: Boundary Map

Exhibit B: Estimated Annual Expenses, Revenues & Reserves

Exhibit C: Assessment Roll

Assessment Engineer's Report

Calle Cristobal

Maintenance Assessment District

Preamble

Pursuant to the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscape and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIID of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), in connection with the proceedings for the CALLE CRISTOBAL MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as "District"), BOYLE ENGINEERING CORPORATION, as Assessment Engineer to the City of San Diego for these proceedings, submits herewith this report for the District as required by California Streets and Highways Code Section 22565.

FINAL APPROVAL, BY RESOLUTION NO. _____ ,
ADOPTED BY THE CITY COUNCIL OF THE CITY OF SAN
DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, ON THE
_____ DAY OF _____, 2004.

Charles G. Abdelnour, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

Executive Summary

Project: Calle Cristobal
Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2004	FY 2005 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	2,203	2,203	--
Total Estimated Assessment:	\$165,975	\$171,223	--
<i>Zone 1</i>	\$108,789	\$112,440	--
<i>Zone 2</i>	\$42,894	\$44,008	--
<i>Zone 3</i>	\$14,292	\$14,775	--
Total Number of EBUs:	1,582.77	1,579.77	--
<i>Zone 1</i>	1,037.47	1,037.47	--
<i>Zone 2</i>	409.00	406.00	--
<i>Zone 3</i>	136.30	136.30	--
Assessment per EBU:	\$104.86	\$108.37 ⁽³⁾	\$108.37 ⁽³⁾

⁽¹⁾ FY 2005 is the City's Fiscal Year 2005, which begins July 1, 2004 and ends June 30, 2005. Total Parcels Assessed, Total Estimated Assessment, and Total Number of EBUs may vary from prior fiscal year values due to parcel changes and/or land use re-classifications.

⁽²⁾ Maximum Authorized annual amounts subject to cost indexing provisions set forth in this Assessment Engineer's Report.

⁽³⁾ Fiscal Year 2004 maximum authorized annual assessment increased by cost indexing factor of 3.35%.

Proposition 218 Compliance: The District was re-engineered in Fiscal Year 1998 for compliance with Proposition 218. By a ballot proceeding, majority property owners (64.33% of the weighted vote) approved Fiscal Year 1998 assessments, Fiscal Year 1999, maximum authorized assessments for subsequent years, and provisions for annual cost indexing.

Annual Cost Indexing: An increase of assessments, under authority of annual cost indexing provisions, is required for Fiscal Year 2005.

Bonds: No bonds will be issued in connection with this District.

Background

The Calle Cristobal Maintenance Assessment District (District) was established in July 1987. The original Assessment Engineer's Report is on file in the City of San Diego (City) Clerk's office. The District improvements include maintenance of street trees and shrubs, landscaped medians, vegetated sound barriers, landscaped right of way, decorative medians and gutter sweeping.

In anticipation of the developer completing his maintenance obligation through a two-year establishment period and the City accepting the maintenance of the improvements, an assessment was levied in Fiscal Year 1989. However, by the end of Fiscal Year 1989 the developer had not yet completed the improvements and the assessments were halted. By Fiscal Year 1994 a significant portion of the improvements had been completed and accepted by the City causing the re-establishment of the assessments.

In June 1997, Boyle Engineering Corporation (Boyle) was retained by the City to evaluate their existing assessment districts for compliance with new substantive and procedural requirements set forth in Proposition 218. Boyle prepared and submitted to the City an Assessment Engineer's Report for the District in compliance with Proposition 218.

By that time, the areas being maintained by the District had doubled and the developer's maintenance obligation had expired for those improvements located in the western area of Zone 1. As a result, the proposed unit rate of assessment for the District was roughly twice what it once was. The District was balloted in accordance with the new procedural requirements of Proposition 218. However, the proposed formation of the District was defeated by majority protest.

At the request of Calle Cristobal community leaders and the City, Boyle was subsequently retained to re-evaluate and re-ballot the District. Various factors (not included in the previous Assessment Engineer's Report) were considered which affected the calculation of proposed assessments. These factors include:

1. Community leaders reviewed the level of services and the District budget. Through a coordinated effort of community leaders and City staff, the level of service and estimated District annual

maintenance costs were reduced from approximately \$145,000 to \$122,000 for Fiscal Year 1998, although projected to increase to approximately \$146,000 at the ultimate build-out of the community. For Fiscal Year 1998 this produced a reduction of approximately nineteen percent (19%) in estimated costs and corresponding unit rates of assessment.

2. Calle Cristobal is a developing community. Developers are still constructing medians and planting medians and right-of-ways. These areas (in various stages development) have been and will be added to the District at future dates. The Assessment Engineer's Report should project the ultimate development potential of the community (dwelling units) and the ultimate areas and estimated costs for maintenance at build-out of the entire community. A maximum authorized assessment should be established to allow for various stages of development through community build-out. The benefits of this are twofold: (1) the District would not require re-balloting unless there is a significant change in the level of service, and (2) developers could disclose maximum assessments on lots and homes to prospective buyers before the time of sale.
3. In the previous Assessment Engineer's Report (dated June 1997), parcels in Zone 2 were not proposed to be assessed on the basis that the developers were still constructing and maintaining the improvements in Zone 2. This was consistent with prior Assessment Engineer's Reports. Subsequent to the majority protest and the failure of the District, some developers in Zone 2 expressed their concern for the continuation of the District and also recognized receipt of benefit from the improvements maintained by the District. As a result, Zone 2 parcels would be assessed.

The re-engineering of the District in Fiscal Year 1998 for compliance with Proposition 218 (described above) was ultimately approved by a mail ballot proceeding of property owners, with 64.3% of weighted votes supporting the proposed assessments. Over 46.1% of property owners responded to the mail ballot.

The Assessment Engineer's Report, preliminarily accepted by Resolution Number R-289318 on October 17, 1997, proposed Fiscal Year 1998 assessments, Fiscal Year 1999 assessments, maximum authorized assessments for subsequent years, and provisions for annual

cost indexing of the maximum authorized assessments. The Assessment Engineer's Report was approved and assessments confirmed by Resolution Number R-288781 on December 9, 1997.

District Proceedings for Fiscal Year 2005

This District is authorized and administered under the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscape and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIID of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"). This report has been prepared in compliance with Assessment Law.

The purpose of the proposed proceedings and this Assessment Engineer's Report is to update the District budget and assessments for Fiscal Year 2005. The Fiscal Year 2005 assessments proposed within this Assessment Engineer's Report represent a 3.35% increase over the previous year's assessments. This increase is under the authority of annual cost indexing provisions approved by property owners. Therefore, the vote requirements of Section 4 of Article XIID do not apply to these proceedings.

A public hearing will be scheduled where public testimony will be heard by the Council, and the Council may, at its discretion, adopt a resolution ordering the levying of the proposed assessments.

Bond Declaration

No bonds will be issued in connection with this District.

District Boundary

The Boundary Map & Assessment Diagram for the District (revised October 1997) are on file in the Maintenance Assessment Districts Section of the Park & Recreation Department of the City of San Diego and by reference are made a part of this report. The Boundary Map and

Assessment Diagram for the District are available for public inspection during normal business hours. A reduced copy of the Boundary Map, which illustrates the District boundary, the boundaries of the three zones and the locations of the improvements maintained by the District is included as Exhibit A hereto.

Project Description

The project to be funded is the maintenance of street trees and shrubs, landscaped medians, landscaped public rights of way, sound barrier vegetation, median and roadside gutter sweeping, and decorative concrete median maintenance.

The improvements are along portions of Calle Cristobal, Camino Ruiz, and Camino Santa Fe. Maintenance elements along Calle Cristobal between the east side of Canyon Parks Villas to Camino Ruiz include: landscaped medians and landscaped public rights-of-way as well as a small turf landscaped parkway to the west of Acama Court. Maintenance elements along Camino Santa Fe from approximately 100 feet south of Lopez Canyon bridge, north to Calle Cristobal and then east to the east edge of Canyon Parks Villas include: maintenance of the decorative concrete medians, gutter sweeping and weed removal along the public right of way and the median. Maintenance elements along a small portion of Camino Ruiz within the District include: landscaped public rights of way, and median maintenance.

The specifications for the maintenance to be performed are contained in City Contract No. L3226/00 which is incorporated herein by reference and is on file with the City Clerk and the Park and Recreation Department. The specifications for the maintenance are available for public inspection during normal business hours.

The engineering construction drawings detailing the location and nature of the improvements are on file in the Maps and Records division of the City's Engineering Department and are incorporated herein by reference.

Separation of General and Special Benefits

Consistent with City policy for the public at large, the City will provide the District with annual contributions from the Gas Tax Fund

for median maintenance (18.6¢ per square foot of landscaped median and 1.34¢ per square foot of hardscaped median) and from the Environmental Growth Fund for open space maintenance (\$26.63 per acre). These cost allocations are considered to be a “general benefit” administered by the District. All other maintenance, operation, and administrative costs which exceed the City’s contribution to the public at large, are accordingly considered to be “special benefits” funded by the District.

Cost Estimate

Estimated Costs

Estimated Fiscal Year 2005 annual expenses, revenues, reserves, and assessments (provided by the City) are included as Exhibit B hereto.

Annual Cost Indexing

With the passage of Proposition 218, any proposed increase in assessments must be placed for approval before the property owners by a mail ballot and a public hearing process, similar to these proceedings. A majority of ballots received must be affirmative for the City Council to confirm and levy the increased assessments. For small assessment districts or districts with relatively low dollar assessments, the cost of an engineer’s report, balloting, and the public hearing process can potentially exceed the total cost of the increase. These incidental costs of the proceedings can be added to the assessments, resulting in even higher assessments.

Indexing assessments annually to the San Diego Consumer Price Index for Urban Consumers (SDCPI-U), as approved by the District property owners in Fiscal Year 1998, allows for minor increases for normal maintenance and operating cost escalation without incurring the costs of the Proposition 218 ballot proceedings. Any significant change in the assessment initiated by an increase in service provided or other significant changes to the District would still require the Proposition 218 proceedings and property owner approval.

The maximum authorized assessment established in the Fiscal Year 1998 proceedings are authorized to be indexed (increased or

decreased) annually by the factor published in the SDCPI-U. Fiscal Year 1999 was the first year authorized for such indexing. It has been determined that an increase, as authorized by the cost indexing provisions, is required for Fiscal Year 2005.

Method of Apportionment

Estimated Benefit of the Improvements

The improvements provided by this District are associated with the maintenance of street rights of way and street medians. The District improvements provide many benefits including: enhanced visual aesthetics of the main entrance corridor into the community, increased land values, clean and litter-free streets, reduced graffiti by sound barrier vegetation, and a sense of community identity and pride.

Calle Cristobal/Sorrento Valley Boulevard, Camino Ruiz, and Camino Santa Fe are the backbone of the street network within the community. They serve as the primary access routes in and out of the community and for cross-community trips, and thus serve all parcels within the community. All parcels benefit from the enhancement of these streets and the enhanced community image provided by the improvements being maintained by this District.

The Transportation Element of the City's General Plan and the General Policy Recommendations found in the Mira Mesa Community Plan, (which includes the Calle Cristobal community), establish several goals for the community's streets. The improvements being maintained by this District are consistent with the Plans' goals for safety and pleasing aesthetics. The installation of these improvements is often funded by developers as conditions of development. The maintenance for these enhanced assets (above the City's minimum standard), since installation, has been funded through the District. The General Plan also supports the establishment of community landscape improvement and maintenance districts, such as this District, to accomplish these goals.

Apportionment Methodology

The total cost for maintenance of the improvements funded by the district will be assessed to the various parcels in the District in proportion to the estimated Equivalent Benefit Units (EBUs) assigned to a parcel in relationship to the total EBUs of all the parcels in the District. Parcels determined to receive no benefit from maintenance of the improvements will be assigned zero (0) EBUs.

EBUs for each parcel have been determined as a function of three factors, a Land Use Factor, a Benefit Factor, and a Location Factor, related as shown in the following equation:

$$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor} \times \text{Location Factor}$$

Each of these factors are discussed below.

Land Use Factor

Since the improvements to be maintained by the District are primarily associated with the Transportation Element of the General and Community Plans, trip generation rates for various land use categories (as previously established by the City's Transportation Planning Section) have been used as the primary basis for the development of Land Use Factors. While these trip generation rates strictly address only vehicular trips, they are also considered to approximately reflect relative trip generation for other modes of transportation (e.g., pedestrian trips, bicycle trips, etc.), and are considered the best available information for these other transportation modes.

The special benefits of landscape improvements maintained by the District are linked to trip generation primarily by the public safety and aesthetic enhancement enjoyed by travelers through the community. Thus, trip generation rates provide the required nexus and basis for assigning ratios of maximum potential benefit to the various land use/zoning classifications as defined by the City's Municipal Code.

Land use/zoning classifications have been grouped with averaged trip generation rates assigned to establish the Land Use Factors. Land Use Factors are summarized as shown in Table 1.

TABLE 1: Land Use Factors

Land Use/Zoning	Code	Land Use Factor
Residential – Single Family (detached)	SFD	1.0 per dwelling unit
Residential – Condominium	CND	0.7 per dwelling unit
Agricultural	AGR	0.02 per acre
Open Space (designated)	OSP	0 per acre
Park – Developed	PKD	5.0 per acre
Park – Undeveloped	PKU	0.5 per acre
Recreational Facility	REC	3.0 per acre
Street/Roadway	STR	0 per acre

Designated Open Space serves primarily to preserve natural landscape and habitat. While access for study and passive recreation is sometimes permitted, these activities are usually allowed only to the limited extent consistent with the primary purpose of natural preservation. Since this land is essentially “unused” in the customary terms of land use (which relate to human use, not use by nature), the trip generation rate is zero. Therefore, the designated Open Space receives no benefit from the Transportation Element and has been assigned a Land Use Factor of zero.

The Recreational Facility category includes those which consist primarily of concentrated facilities, such as swimming pools, gymnasiums, racquetball clubs, etc. Generally for a facility of this nature, the area of significant human use is small in comparison with the overall size of the facility. Therefore, a land use factor of 3.0 per acre has been assigned.

Recreational facilities of a more dispersed nature, such as undeveloped and developed parks, are categorized separately. A significant portion of most parks is primarily designated for human use. Land use factors of 5.0 and 0.5 per acre have been assigned to the developed parks and undeveloped parks, respectively.

While people traveling the streets and roadways enjoy the improvements maintained by the District during their travel, the actual benefit of this enjoyment accrues to the lands at the origins and destinations of their trips, not to the lands of the streets and roadways, themselves. Streets and roadways themselves generate no trips.

Accordingly, streets and roadways receive no benefit and have been assigned a Land Use Factor of zero.

Benefit Factor

The Land Use Factor described above reflects the relative intensity of use (or potential use) of the various parcels of land to be assessed. It does not address the relationship of this use to the specific improvements to be maintained by the District. This relationship is reflected in the Benefit Factor utilized in the assessment methodology.

In determining the Benefit Factor for each land use category, the sub-components of the benefits of District improvements considered may include some or all of the following: public safety, view corridors and aesthetics, and enhancement of community identity. As Benefit Factors and their subcomponents are intended to reflect the particular relationships between specific land uses within a district and the specific improvements maintained by the district, Benefit Factors will generally vary from one district to another, based on the specific details of the applicable land uses and improvements provided.

For the Calle Cristobal MAD the components and resultant Benefit Factors for the various Land Use/Zoning categories are summarized as shown in Table 2.

TABLE 2: Benefit Factors by Land Use

Land Use/Zoning	Public Safety (max. 0.3)	Aesthetics (max. 0.7)	Composite Benefit Factor (max. 1.0)
Residential – All	0.3	0.7	1.0
Agricultural	0.3	0.0	0.3
Open Space (designated)	0.3	0	0.3
Park – Developed	0.3	0	0.3
Park – Undeveloped	0.3	0	0.3
Recreational Facility	0.3	0.2	0.5
Street/Roadway	0.3	0	0.3

Public Safety. All land uses are considered to receive the maximum available benefit from the public safety element of

District improvements. Public safety is essential to all land uses, and even to lands, such as designated Open Space, held in stewardship with only incidental human use.

Aesthetics. The degree of benefit received from the aesthetic qualities of landscaped roadway medians and rights-of-way maintained or provided by the District varies among land use categories. Generally, by nature of their use, residential lands receive the greatest benefit from the reduced traffic congestion, reduced noise levels, greater separation from traffic and generally more tranquil environment provided by landscaped roadway medians and rights-of-way.

Lands in the Open Space, and Street/Roadway, categories are considered to receive no significant benefit from the aesthetic elements of District improvements, as enhanced aesthetic quality of other lands in their vicinity does not affect their function, use, or value. Lands in the Park category are in themselves an aesthetic benefit to the community and receive no significant benefit from the aesthetic elements of District improvements.

Location Factor

The District is divided into three zones as shown in Exhibit A. The three zones account for the different level of services provided in each zone. Each zone has been assigned a unique Location Factor to apportion the costs associated with the benefit that each zone uniquely receives. Following is a detailed description of the benefits each zone receives.

All parcels in Zones 1, 2, and 3 receive the common benefit of maintenance of enhanced landscape and hardscape medians and median gutter sweeping. Although there is varying types of median improvements at various reaches of the major streets all parcels are judged to enjoy the enhancements in common as all parcels receive access through traversing these major streets. The costs associated with median maintenance has been apportioned to all parcels within the boundaries of Zones 1, 2, and 3 through a base Location Factor of 0.5.

Zone 1: In addition to the base enhanced median maintenance, the right-of-way parkways in Zone 1 are maintained by the District. The

cost per EBU for maintenance of the parkways in Zone 1 (Zone 1 parkway maintenance costs divided by number of EBUs in Zone 1) is approximately equal to the cost per EBU of the base median maintenance (base median maintenance costs for all three zones divided by number of EBUs in all three zones). Summing the cost per EBU for base median maintenance and the cost per EBU for parkway maintenance in Zone 1 results in a Location Factor of 1.0 for Zone 1 (2×0.5 base Location Factor for medians only).

Zone 2: A Location Factor of 0.5 (the full base Location Factor) has accordingly been applied for Fiscal Year 2005. In addition to the base median maintenance, Zone 2 will in the future receive the additional benefit of maintenance of a Tot-Lot Park. The cost per EBU in Zone 2 of this additional Tot-Lot Park maintenance is approximately 0.2 times the cost per EBU of the base median maintenance among all zones. Accordingly, a Location Factor of 0.6 (1.2×0.5 base Location Factor for medians only) is assigned to Zone 2 for Buildout Conditions, when the Tot-Lot Park maintenance will be provided by the District.

Zone 3: Zone 3 receives only the benefit of the base median maintenance and, therefore, receives a Location Factor of 0.5 (1.0×0.5 base Location Factor).

Table 3 summarizes the Location Factors for Fiscal Year 2004, Fiscal Year 2005 and at Ultimate Buildout FY (when the Tot-Lot/Park will be maintained by the District).

TABLE 3: Location Factors by Fiscal Year

Zone	FY 2004 (max. 1.0)	FY 2005 (max. 1.0)	Ultimate Buildout (max. 1.0)
Zone 1	1.0	1.0	1.0
Zone 2	0.5	0.5	0.6
Zone 3	0.5	0.5	0.5

Equivalent Benefit Units (EBUs)

As described above, the number of Equivalent Benefit Units (EBUs) assigned to each parcel in the District has been calculated, based on the preceding factors, as follows:

$$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor} \times \text{Location Factor}$$

Based on the above formula, the EBUs calculated for each property, can be found in the Assessment Roll (Exhibit C).

Summary Results

The District Boundary Map is shown in Exhibit A.

An estimate of the maintenance costs associated with District improvements is shown in Exhibit B.

The assessment methodology utilized is as described in the text of this report. Based on this methodology, the EBUs and Fiscal Year 2005 District assessment for each parcel were calculated and are shown in the Assessment Roll (Exhibit C).

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number on the Assessment Roll and the Boundary Map and Assessment Diagram referenced herein. The net assessment for each parcel for Fiscal Year 2005 can be found on the Assessment Roll.

This report has been prepared and respectfully submitted by:

BOYLE ENGINEERING CORPORATION

Eugene F. Shank, PE

C 52792

David R. Spencer, EIT

CA 109078

I, _____, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the Assessment as shown on the Assessment Roll, together with the Assessment Diagram, both of which are incorporated into this report, were filed in my office on the ____ day of _____, 2004.

Charles G. Abdelnour, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

I, _____, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the assessment diagram incorporated into this report, was approved and confirmed by the CITY COUNCIL of said City on the ____ day of _____, 2004.

Charles G. Abdelnour, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

I, _____, as SUPERINTENDENT OF STREETS of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the assessment diagram was recorded in my office on the ____ day of _____, 2004.

SUPERINTENDENT OF STREETS
CITY OF SAN DIEGO
STATE OF CALIFORNIA

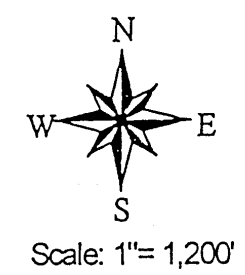
EXHIBIT A

Calle Cristobal

Landscape Maintenance District

June 8, 1997

- Legend
- New Zone Boundary
 - Landscaped R/W
 - Gutter Maintenance
 - Decorative Median
 - Landscaped Median
 - Calle Cristobal
 - District Boundary
 - RUIS Base Map



Notes:

1. Each lot or parcel has been identified by the County Assessors Parcel Number and the Assessment Roll contained in the Engineers Report.
2. For a detailed description of the lines and dimensions of the lots or parcels shown on this Assessment Diagram, refer to the County Assessor's Maps, which shall govern with respect to all details concerning the lines and dimensions of such lots or parcels.

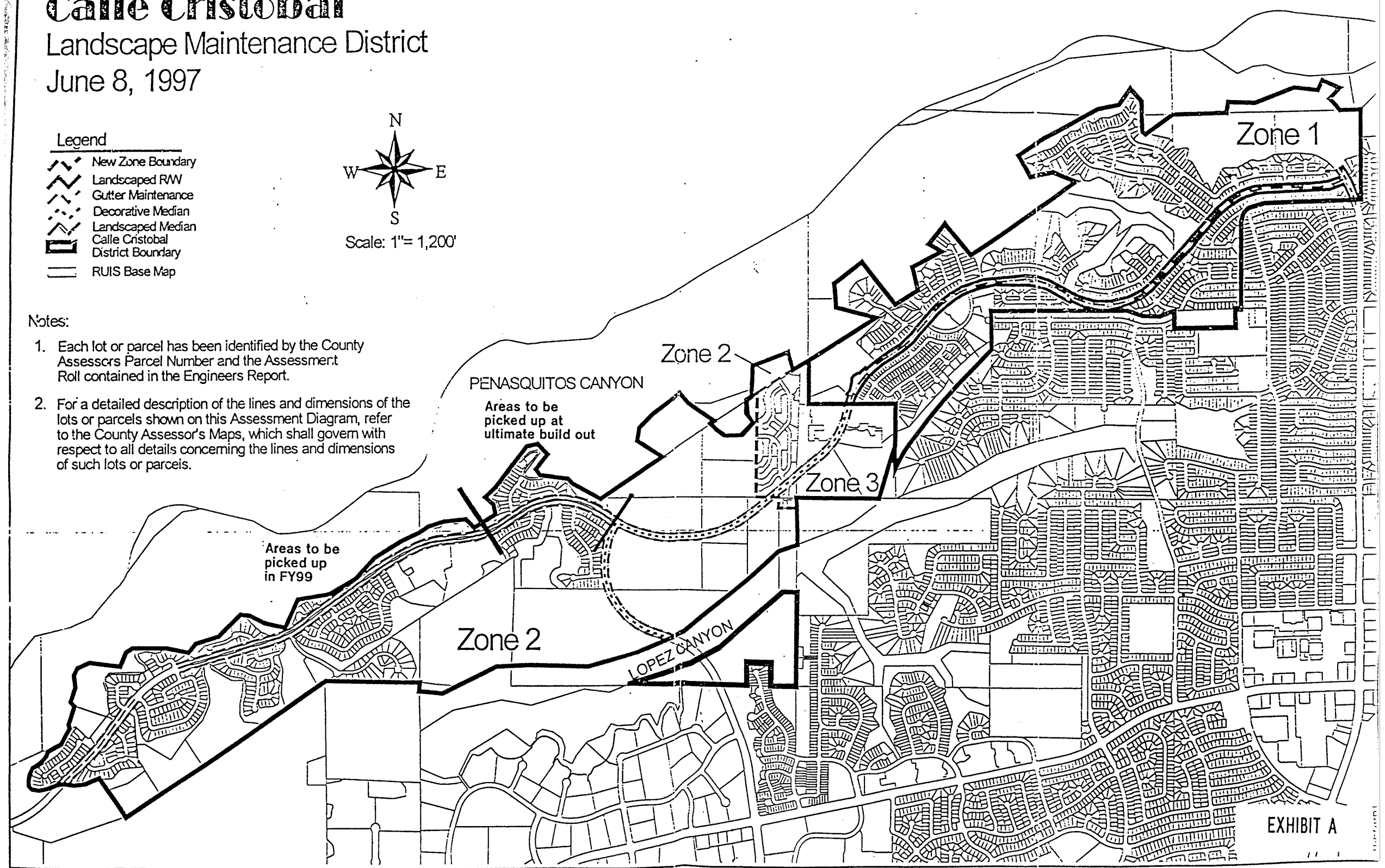


EXHIBIT A

CALLE CRISTOBAL

Maintenance Assessment District

EXHIBIT B

EXHIBIT B - Estimated Annual Expenses, Revenues & Reserves

Calle Cristobal Maintenance Assessment District

	FY 2003 ESTIMATE	FY 2004 ESTIMATE	FY 2005 PROPOSED
BEGINNING BALANCE AND RESERVE			
Beginning Balance	\$ 133,262	\$ 152,511	\$ 123,159
Prior Year Encumbrances	\$ 16,254		
TOTAL BALANCE	\$ 149,516	\$ 152,511	\$ 123,159
REVENUE			
Assessments	\$ 160,019	\$ 165,975	\$ 171,223
Interest	\$ 5,937	\$ 2,306	\$ 2,191
Environmental Growth Fund	\$ -	\$ -	\$ -
Gas Tax Fund	\$ 11,143	\$ 11,143	\$ 11,512
General Fund	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 177,099	\$ 179,424	\$ 184,926
TOTAL BALANCE AND REVENUE	\$ 326,615	\$ 331,935	\$ 308,085
EXPENSE			
CAPITAL IMPROVEMENTS PROGRAM	\$ -	\$ -	\$ -
OPERATING EXPENSE			
Personnel	\$ 24,333	\$ 22,044	\$ 23,950
Contractual	\$ 93,493	\$ 124,922	\$ 141,169
Incidental	\$ 24,887	\$ 27,252	\$ 85,936
Utilities	\$ 31,391	\$ 34,558	\$ 36,663
TOTAL OPERATING EXPENSE	\$ 174,104	\$ 208,776	\$ 287,718
TOTAL EXPENSE	\$ 174,104	\$ 208,776	\$ 287,718
RESERVE			
Contingency Reserve	\$ -	\$ -	\$ 20,367
TOTAL RESERVE	\$ -	\$ -	\$ 20,367
BALANCE	\$ 152,511	\$ 123,159	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 326,615	\$ 331,935	\$ 308,085

EXHIBIT C

Due to the size of the Assessment Roll (Exhibit C), only limited copies are available. Please contact the City of San Diego, Park & Recreation Department, Open Space Division, Maintenance Assessment Districts Program at (619) 685-1350 to review the Assessment Roll.